



Michigan Department of Licensing and Regulatory Affairs
Liquor Control Commission (MLCC)
Constitution Hall – 525 W. Allegan, Lansing, MI 48933
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**Excise Tax Reporting Information for Outstate Sellers of Beer, Wine,
or Mixed Spirit Drink Licensees**

FORMS TO SUBMIT:

LCC-3023 – Outstate Sellers Monthly Report

Outstate Sellers of Beer, Wine, or Mixed Spirit Drink licensees are no longer required to pay the tax, but must submit LCC-3023 – Outstate Sellers Monthly Report along with all invoices for beer, wine, or mixed spirit drink sold to a Michigan Wholesaler licensee.

- Each type of product is to be submitted with a **separate** LCC-3023 report form.
- A form is still required even if there are no sales transactions.
- You **MUST** use the name under which your business is licensed on all tax reporting documents, not your DBA (Doing Business As) name.
- You must use your MLCC LICENSE number on all documents, not your Business ID (BID) number.
- Reports must be filed on or before the 15th day of the month they are due.
- Reports and invoices should be **sent by email** to one of the following email addresses based on the type of product for which you are reporting transactions:

BEER: MLCCFinanceBeerTax@michigan.gov

WINE: MLCCFinanceWineTax@michigan.gov

MIXED SPIRIT: MLCCFinanceMixedspirittax@michigan.gov

If you have any questions, please contact us at one of the email addresses above.

The Michigan Liquor Control Commission does not process or collect Michigan sales tax and cannot advise on sales tax related questions. All sales tax questions should be directed to the Michigan Department of Treasury at 517-636-6925.

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